

**Cheltenham & Gloucester Flowers  
Limited ABBREVIATED ACCOUNTS  
COVER**

**Cheltenham & Gloucester Flowers Limited**

**Company No. 03795257**

**Abbreviated Accounts**

**30 June 2016**



**Cheltenham & Gloucester Flowers  
Limited ABBREVIATED BALANCE  
SHEET  
at 30 June 2016**

<b>Company No.03795257</b>	<b>Notes</b>	<b>2016 £</b>	<b>2015 £</b>
<b>Fixed assets</b>			
Tangible assets	2	3,282	4,213
		<u>3,282</u>	<u>4,213</u>
<b>Current assets</b>			
Stocks		20,000	20,000
Debtors		148,754	150,472
Cash at bank and in hand		1,069	1,872
		<u>169,823</u>	<u>172,344</u>
<b>Creditors: Amounts falling due within one year</b>		<u>(375,576)</u>	<u>(381,118)</u>
<b>Net current liabilities</b>		<u>(205,753)</u>	<u>(208,774)</u>
<b>Total assets less current liabilities</b>		<u>(202,471)</u>	<u>(204,561)</u>
<b>Net liabilities</b>		<u>(202,471)</u>	<u>(204,561)</u>
<b>Capital and reserves</b>			
Called up share capital	3	2	2
Profit and loss account		(202,473)	(204,563)
		<u>(202,471)</u>	<u>(204,561)</u>
<b>Shareholder's funds</b>		<u>(202,471)</u>	<u>(204,561)</u>

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

For the year ended 30 June 2016 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 24 March 2017

And signed on its behalf by:

C.D. Wiggett  
Director  
24 March 2017

**Cheltenham & Gloucester Flowers  
Limited NOTES TO THE  
ABBREVIATED ACCOUNTS  
for the year ended 30 June 2016**

**1 Accounting policies**

**Basis of preparation**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) ["the FRSSE"].

**Turnover**

Turnover represents the amounts (excluding value added tax) derived from the provision of goods and services to customers.

**Tangible fixed assets and depreciation**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Plant and machinery	25% Reducing Balance
Motor vehicles	20% Reducing Balance

**Stocks**

Stocks and work-in-progress are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow-moving items. Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

**Deferred taxation**

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts.

Deferred tax is provided in full on timing differences which result in an obligation to pay more (or a right to pay less) tax at a future date, at the tax rates that are expected to apply when the timing differences reverse, based upon current tax rates and laws.

Deferred tax is not provided on timing differences arising from the revaluation of fixed assets where there is no commitment to sell the asset.

Deferred tax assets are recognised to the extent that it is regarded as more likely than not that they will be recovered. Deferred tax assets and liabilities are not discounted.

## 2 Fixed assets

	<b>Tangible fixed assets</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost or revaluation</b>		
At 1 July 2015	4,750	4,750
Additions	35,807	35,807
At 30 June 2016	<u>40,557</u>	<u>40,557</u>
<b>Amortisation</b>		
At 1 July 2015	36,344	36,344
Charge for the year	931	931
At 30 June 2016	<u>37,275</u>	<u>37,275</u>
<b>Net book values</b>		
At 30 June 2016	<u>3,282</u>	<u>3,282</u>
At 30 June 2015	<u>(31,594)</u>	<u>(31,594)</u>

## 3 Share Capital

	<b>Nominal</b>	<b>2016</b>	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>Number</b>	<b>£</b>	<b>£</b>
Allotted, called up and fully paid:				
Ordinary	1.00	2	<u>2</u>	<u>2</u>
			<u>2</u>	<u>2</u>

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